



MASTER OF COMOMMERCE (M.Com.)

Credit and semester system syllabus

NAME OF THE FACULTY: COMMERCE

SEMESTER – 1st

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
1	101	Marketing Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
2	102	Managerial Economics	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
3	103	Finance & Accounts-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
4	104	Finance & Accounts-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
3	103	Marketing -I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
4	104	Marketing -II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
3	103	Banking & Insurance - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
4	104	Banking & Insurance - II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks



MASTER OF COMOMMERCE (M.Com.)

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NAME OF THE FACULTY: COMMERCE

SEMESTER – 2nd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
5	201	Business Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
6	202	Business Environment	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
7	203	Finance & Accounts - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
8	204	Finance & Accounts - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
7	203	Marketing - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
8	204	Marketing - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
7	203	Banking & Insurance - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
8	204	Banking & Insurance - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

Internal Evaluation:

Assignment **10 Marks**

Presentation / Seminar **10 Marks**

Test **10 Marks**

Total: **30 Marks**



MASTER OF COMOMMERCE (M.Com.)

Credit and semester system syllabus

NAME OF THE FACULTY: COMMERCE

SEMESTER – 3rd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
9	301	Financial Decisions	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
10	302	Organisational Behaviour	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
11	303	Finance & Accounts - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
12	304	Finance & Accounts - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
11	303	Marketing - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
12	304	Marketing - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
11	303	Banking & Insurance - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
12	304	Banking & Insurance - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

**MASTER OF COMOMMERCE (M.Com.)**Credit and semester system syllabusNAME OF THE FACULTY: COMMERCESEMESTER – 4th

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
13	401	Strategic Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
14	402	Research Methodology in Commerce	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
15	403	Finance & Accounts - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
16	404	Finance & Accounts - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
15	403	Marketing - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
16	404	Marketing - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
15	403	Banking & Insurance - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
16	404	Banking & Insurance - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks



M. Com.
SEMESTER – I

COMPULSORY PAPERS:

Paper No. 101: Marketing Management

Credits: 04

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Concept, nature & Importance of Marketing. Marketing concept & its evolution. Development of Marketing concept- Marketing Management Market Segmentation: Concept-Basis for Market Segmentation-A Consumer Products & Industrial Products, Market Segmentation Process and Market -Targeting	12	14 + 06 =20
Unit-2	Buyer Behaviour: Importance, Models, Factors affecting Buyers Behaviour, Consumer V/s Organisational Buyers, Market Segmentation & Positioning, Consumers' Decision Making Process Marketing Environment: Marketing System- Macro & Micro Environment and their impact on Marketing Decision Process	12	14 + 06 =20
Unit-3	Market-Measurement and Demand Forecast: Meaning & Importance, Market Measurement, Market Demand Concept, Methods, Estimating Present and Future Demand Marketing Strategies: Meaning, Formulation of Strategic Planning & Process, Marketing Strategies.	12	14 + 06 =20
Unit-4	Product & Product Mix Decisions: Product-Meaning & Classification, Product Mix Decisions, Product Line Decisions & Product Decisions, Brand Decisions, Packaging & Labeling Decisions and Consumer Service Decisions. Product Life-Cycle: Concept & Strategies for Product Life Cycle, Marketing Strategies during various stages. New Product Development (Product Innovation): Concept, Classification of new products, New Product Development Process, Consumer Adoption Process	12	14 + 06 =20
Unit-5	Pricing: Meaning & Objectives of Pricing Decisions, Factors affecting Pricing Decisions, Cost-oriented, Demand Oriented and Competitive Oriented Pricing, Pricing Policies & Strategies	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks
Presentation / Seminar 10 Marks
Test 10 Marks
Total: 30 Marks



Reference Text- Books/ Additional Reading:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing , Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D., Perreault Jr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.



Paper No. 102: Managerial Economics

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Nature and Scope of Managerial Economics: Definition - Relationship with applied economics, statistics, operations Research, Accounting Scope of Managerial Economics - Economic theory and managerial economics, objectives of the firm - Organisation and managerial goals - Production goal - Inventory goal, sales goal, market share goal - Profit goal - Measurement of profit - Accountant's formula, Economist's formula - Break even analysis.	12	14 + 06 =20
Unit-2	Demand Analysis: Law of demand - demand schedule - characteristics of Demand - Individual demand and industry demand - Factors affecting demand - Three effects of demand – Income effect, Substitution effect-Price effect and managerial uses. Elasticity of demand - Total out lay method - Geometric method - managerial uses of elasticity - Substitutes and complimentaries. Demand forecasting - Techniques of demand forecasting - Criteria for good demand forecasting and recent trends in demand forecasting.	12	14 + 06 =20
Unit-3	Cost concepts and cost-output relationship: Money cost and real cost - Fixed cost and variable cost, average cost and total cost, Managerial cost - Determinants of costs of production - Opportunity cost and its significance cost - out put relationship - Short period and long period. Theory of production - Production function Isoquants - Marginal rate of substitution-elasticity of substitution - Managerial use of production function – Production with one and two variables. Economies and diseconomies of scale Laws of returns, Managerial uses of production function.	12	14 + 06 =20
Unit-4	Price Determination and Price policies: Characteristics of different market structure - Price determination under different market condition - pricing methods in practice – Full cost Pricing versus going rate method- Pricing policy - General conditions of pricing policy - objectives of pricing policy - Factors affecting price policy.	12	14 + 06 =20
Unit-5	Price Discrimination: Statutory price fixation, price discount, price differential, international price discrimination and dumping, transfer price. Profit management: The concept of profitability and its measurement - Determinants of profitability - The link between market structure and profitability - Project appraisal.	12	14 + 06 =20

Internal Evaluation:	
Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	10 Marks
Total:	30 Marks



Reference / Text- Books/ Additional Reading:

1. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
5. Dholakia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi
6. Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
7. Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
8. Haynes, W.W., V.L. Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, Delhi
9. Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
10. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
11. Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi
12. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.
13. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.
14. Adhikary M. Business Economics, Excel Books, New Delhi.



ELECTIVE GROUP:(A) FINANCE & ACCOUNTS:

Paper No. 103 Finance & Accounts Paper-I: (Accounting for Managerial Decisions)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to Accounting: (1) Management Accounting as a area of accounting (2) Objective, nature and scope of Financial Accounting, Cost Accounting, Management Accounting (3) Management accounting and Managerial decisions (4) Management Accountant: a. Status-Functions b. Rote-Responsibility	12	14 + 06 =20
Unit-2	Accounting Plan-Responsibility Centers (1) Meaning and significance of responsibility accounting , (2) Responsibility Centers: a. Cost-Centers b. Revenue-Profit centre' c. Investment centre (3) Objectives and determinants of responsibility centers	12	14 + 06 =20
Unit-3	Budgeting (1) Definitions of budget, Essential of budgeting (2) Types of budgets: a. Functional and master b. Fixed and flexible (3) Budgetary control - Zero base budgeting-performance budgeting	12	14 + 06 =20
Unit-4	Marginal Costing and Break Even Analysis (1) Marginal costing: a. Concept, marginal costing and absorption costing b. Marginal costing Vs Direct costing • (2) Cost-Volume profit analysis (3) Break-even analysis: Assumptions and practical application (4) Decisions regarding a. Sales-mix b. Make or buy c. Discontinuation of product line	12	14 + 06 =20
Unit-5	Contemporary Issues: (1) Value chain analysis: a. Impact of value engineering on profit b. Distinction between value analysis and value engineering c. Benefit of value analysis (2) Activity based costing:	12	14 + 06 =20



	<ul style="list-style-type: none">a. Concept of ABCb. Allocation of overheads under ABCc. Characteristics of ABCd. Steps to develop ABC systeme. Benefit of systemf. Target costing <p>(3) Life cycle costing:</p> <ul style="list-style-type: none">a. (i) Product life cycle costingb. Characteristics of PLCCc. PLCC and cost controld. Project life cycle costse. Optimization project life cycle costs. <p>(4) Quality costing:</p> <ul style="list-style-type: none">a. Definition and classification of quality costsb. Cost of conformancec. Cost of non conformanced. Cost of lost opportunitye. Optimization of quality costsf. Quality cost reportingg. Analysis of quality costs		
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Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Anthony, Robert : Management Accounting, Tarapore-wala, Mumbai
2. Barfield, Jessie, Ceily A. Raiborn and michael R. Kenny, Cost accounting, Traditions and innovations, South Western college publishing, Cincinnati, Ohio.
3. Decoster, Don T. and Elder L. schaffer, Management accounting, A decision emphasis, John wiley and sons inc., New York
4. Garrison, Ray H. and Eric W. Noreen, Management Accounting, Richard D. Irwin, Chicago.
5. Hasen, Don R. and Maryanne M. Moreen, Management accounting, South-western college publishing, Cincinnati, Ohio
6. Horngan, C.T. Gary L. Sundem and William O. Stratton, Introduction to management accounting, Prentice Hall, Delhi
7. Horngar, Charles T., George Foster and Srikant M. Dailar, Cost accounting, A managerial emphasis, Prentice hall, Delhi
8. Lall, B.M. and I.C. Jain, Cost accounting, Principles and practice, Prentice Hall, Delhi
9. Pandey, I.M. : Management accounting, Vani publication, Delhi
10. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting profit planning and control, Prentice Hall, Delhi



ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 104 Finance & Accounts Paper-II: (Security Market Operations)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objectives: This course aims at equipping students with the practical knowledge about the functioning of primary markets and stock exchanges.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Security Markets - Legal Environment: SEBI Act, 1992, Securities Contract Regulation Act 1956, Companies Act 1956 (various provisions relating to securities), RBI rules and guidelines for FI's. Security Markets: Primary and secondary market; Primary market - its role and functions; Methods of selling securities in primary market; New financial instruments.	12	14 + 06 =20
Unit-2	New Issues: SEBI guidelines for public issues -pricing of issue, promoters' contribution, appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc; Underwriting of issues; Allotment of shares; Procedures for new issues; e- trading. Secondary market: Role, importance, organisation of stock exchanges; Listing of securities in stock exchanges; Trading mechanism- screen based trading; Insider trading; Take-overs; Internet based trading.	12	14 + 06 =20
Unit-3	Depository: Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation) 1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL); Depository participant. NSE and OTCEI: National Stock Exchange and Over the Counter Exchange - role, o- ganisation and management; Listing rules, procedure including formats, formalities; Accounting records for buying/ selling transactions; Nature of transactions - cash and forward; Settlement of trades.	12	14 + 06 =20
Unit-4	Derivative Trading: Future and options- concept, meaning and importance; Methods of trading; Valuation of options. Funds from International Markets: FI's, Euro issues, ADR's, GDR's and FDI; Guidelines for raising funds from the international markets through various instruments.	12	14 + 06 =20
Unit-5	Credit Rating: Meaning and necessity; Credit rating agencies; Methodology of credit rating. Share Price Indices: Need and importance; Compiling of index numbers and interpretation.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks



Reference / Text- Books/ Additional Reading:

1. Dalton, John M.; How the Stock Market Works, Prentice Hall, New Delhi.
2. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
3. Machi Raju, H.R: Merchant Banking; Wiley Eastern Ltd.; New Delhi.
4. Machi Raju, H.R: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.
5. Web site of bssindia.com, nse-india.com.
6. Chandratre KR-, et al: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi.
7. Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi
8. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi



ELECTIVE GROUP: (B) MARKETING:

Paper No.103: Marketing Paper No.- I (Retailing and Distribution Management)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objectives: This Course enables students to appreciate the importance of retailing and distribution in the emerging market scenario, and equips them with the tools and techniques of managing the same.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Distribution : Meaning important and functions of distribution role of marketing channels, types of marketing channel, retailing and whole selling, other aspects of distribution channels management, selection, compensation, motivation and control	12	14 + 06 =20
Unit-2	Retailing: Meaning of retail and retailing nature and importance of retailing functions of retailer changes implanting retailing in India. Retailing in India, Wheel of retailing, retailing life cycle.	12	14 + 06 =20
Unit-3	Types of retailing: Ownership based, store based and non-store based retailing and other forms of nontraditional retailing.	12	14 + 06 =20
Unit-4	Merchandise Management: Meaning of merchandise management product assortment decision, merchandise forecasting, buying and holding merchandise, inventory management.	12	14 + 06 =20
Unit-5	Franchising and Mall Management: Meaning of franchising market, franchise in India, trends for Indian franchising mall management factors affecting the success of malls- size and few well known malls.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Barman Barry and Evans Joel, Retailing Management, Practice Hall, New Jersey.
2. Suja Nair, Retail Management, Himalaya Publishing House, Mumbai.
3. Levy. M and Weift B.A., Retailing Management, Mcgraw Hill, Boston.
4. Cox, Roger and Paul Beittain, Retail Management, Prentic Hall.
5. Shewan M.A., Retail Management, Sonali Publication, New Delhi



ELECTIVE GROUP: (B) MARKETING:

Paper No.104: Marketing Paper No.- II (Product & Brand Management)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation: **30 Marks**

Objectives: This Course aims at acquainting students with the product planning and development.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Product and product management: Introduction meaning of product, product characteristics, product management, meaning and objective of product management.	12	14 + 06 =20
Unit-2	Product planning - I: Introduction meaning of product planning the objectives of product planning, components of product planning, product innovation, product diversification, product standardisation, product elimination.	12	14 + 06 =20
Unit-3	Product planning – II: Product line, product line decision, product mix, product mix strategy, product life cycle and marketing strategy implication.	12	14 + 06 =20
Unit-4	New Product development: Meaning of new product, new product development new product development process.	12	14 + 06 =20
Unit-5	Product related strategies: Brand and branding, Role and limitations of branding, Types of brand, Product packaging, Objective of packaging, function of packaging, essentials off good packaging.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks
Presentation / Seminar 10 Marks
Test 10 Marks
Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. M. Shivkumar, Product Management, Himalya publishing House, Mumbai.
2. Chunawalla, S.A., Product Management, Himalya publishing House, Mumbai.
3. Majmudar Ramanuj, Product management in India, Prentice Hall, New Delhi
4. Sontakki, C.N., Marketing Management, Kalyani publishers, New Delhi
5. Shajahan, S., New Product strategy and management, Himalya publishing House, Delhi.



ELECTIVE GFOUP: (C) BANKING & INSURANCE:

Paper No 103 Banking & Insurance Paper No.-I (Bank Management)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation: **30 Marks**

Objectives: To provide an understanding of the nature and functioning of banks.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Nature of Banking Business: Banking and other financial institutions in India: Official regulations and control over banks and other financial institutions; Socio- economic environment and socio obligations of banks in India; An overview of monetary system in India.	12	14 + 06 =20
Unit-2	Organizing and Managing Banks: Alternative organizational structures of banks; Forms of banking - unit banking, branch banking, group banking, chain banking, satellite and affiliate banking, and correspondent banking; Organizational structure of banks and relative advantages and disadvantages.	12	14 + 06 =20
Unit-3	Financial Management in Commercial Banks: Management of liabilities; Management of assets: Expenditure control and profitability. Process of Bank Management: Planning; Organizing; Co-ordination; Motivation: Control	12	14 + 06 =20
Unit-4	Organisational Structure of Commercial Banks in India: Departmental set-up; Delegation of authority, internal control and information system.	12	14 + 06 =20
Unit-5	Manpower Planning; Employee selection: Appraisal and promotion. Banking education, training and research. Branch location, policies, and decisions. Management of rural branches. Recent developments and current issues; Problems in bank management in India.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks
Presentation / Seminar 10 Marks
Test 10 Marks
Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Desai, Vasant: Principles of Bank Management, Himalaya Publishing House, Delhi.
2. Reed, E.W.: Commercial Bank Management, Harper and Row Publishers, New York.
3. Ghotgalkar, R.K.: Service Conditions of Bank Employees, Himalaya Publishing House, Delhi.
4. Ghotgalkar, R.K.: Disciplinary Action in Banks, Himalaya Publishing House, Delhi.
5. Subha Rao, P.: Principles and Practice of Bank Management, Himalaya Publishing House, Delhi.
6. Srivastava, P.M.: Management of Indian Financial Institutions, Himalaya Publishing House, Delhi.
7. Sundharam, K.P.M.: Banking theory, Law and Practice, Sultan Chand, New Delhi.
8. Merrill: Financial Planning in the Bank, Macmillan India Ltd., New Delhi.
9. Joshi, Vasant C: Managing Indian Banks-The Challenges Ahead, Response Books (A division of Sage Publications) New Delhi.
10. Raut, K.C. and Dass, S.K.: Commercial Banks in India: Profitability, Growth and Development, Kanishka Publishers Distributors, New Delhi.
11. Agrawal, H.N.: A Portrait of Nationalized Banks -A Study with Reference to Their Social Obligations, Inter India Publications, New Delhi.



ELECTIVE GFOUP: (C) BANKING & INSURANCE:

Paper No 104: Banking & Insurance Paper No. II: (Banking Operations and Procedures)

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objectives: To provide an understanding of essential banking operations and other related procedures.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Organisation and functions of a modern bank.	12	14 + 06 =20
Unit-2	Relationship Between Banker and Customer: Services rendered by banks; Definition of a customer: Relationship as a debtor and creditor; Banker as a trustee; Obligation of a banker -obligation to honors cheque: Garnishee order: Attachment order issued by income-tax authorities; Liabilities of a banker in case of wrongful dishonor of cheque; Obligation to maintain secrecy of accounts: Banker's right of general lien, banker's right of set-off, banker's right of appropriation, right to charge interest, incidental charges, etc.	12	14 + 06 =20
Unit-3	Customer's Account with a Banker: Fixed deposit accounts, saving accounts, recurring deposit accounts, current accounts: Opening of current and saving accounts: Operating the bank accounts; Legal aspects; Entries in passbook: Closing of bank account; Insurance of bank deposits: Free life insurance cover to saving bank account-holders; Deposit scheme for Indians abroad: Non-resident account scheme; Foreign currency accounts scheme.	12	14 + 06 =20
Unit-4	Special Types of Bank Customers: Minor -legal provisions regarding guardianship of a minor: Married women: Illiterate person; Lunatic; Trustee; Executor; Administrator; Customer's attorney; Joint accounts of joint Hindu family, partnership, joint stock companies, club, societies, and charitable institutes.	12	14 + 06 =20
Unit-5	Other services rendered by commercial banks in India -leasing, insuring, broking and merchant banking. Law relating to negotiable instruments. Relevant provisions of other laws affecting banking operations and procedures in India. Practice problems in banking.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	10 Marks
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Tanna, M.L: Banking Law and Practice in India, Vol. I & II, India Law House, New Delhi.
2. Bare Acts regarding negotiable instruments, banking regulations, RBf, banking companies, etc.
3. Gordon and Natrajan: Banking Theory: Law and Practice, Himalaya Publishing House, Delhi.
4. Varshney, P.M. : Banking Law and Practice, Sultan Chand & Sons, New Delhi.



COMPULSORY PAPERS:

Paper No. 201: Business Management:

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objectives: This course is to help students understand the framework of business management.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Nature of Management & Organizational Change :Concept of Management, Importance of management, Nature of Organizational change, Factors in Organizational change, Planned change (process), Human response to change, Role of change agents	12	14 + 06 =20
Unit-2	Social and Ethical Issue in Management: Social responsibility of manager, Arguments for and against social responsibility, Approaches for measuring social performance, Operation of Social responsibility in India, Ethical issues in Management-concepts & Need for ethics in management	12	14 + 06 =20
Unit-3	Conflict and Coordination: Concept, Functional and dysfunctional aspect of conflict, Individual level and Interpersonal conflict, Conflict Management, Need for coordination, Techniques of effective coordination	12	14 + 06 =20
Unit-4	Communication: Concept, Elements of communication process, Communication symbols- Oral, Written, Nonverbal, Communication network, Barriers in Communication, Steps for making communication effective	12	14 + 06 =20
Unit-5	Management Information System: Concept, Characteristics of information, Information system, MIS services, Implementing an MIS, Organizational impact of information system, Limitations of Information systems	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Company
2. Gene Burton & Manab Thakur, Management Today- (Principles and Practice)

M. Com.
SEMESTER – II

COMPULSORY PAPERS:

Paper No. 202: Business Environment

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objectives: This course develops ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Business and it's Environment: Nature of Business, Scope of Business, Characteristics of Today's Business, Dynamics of modern Business, Goals of Business, Objectives, Goals and Targets. Meaning of Business Environment, Micro and Macro Environment - Competitive structure of industries - Computer analysis and strategic management.	12	14 + 06 =20
Unit-2	Economic Environment - Nature of the economy, Structure of the economy, Economic polices and Economic conditions - State and its functions, Economic roles of the Government of India - Legal Environment.	12	14 + 06 =20
Unit-3	Nature of Environment - Technological environment - Innovation - Technological leadership and follower ship, Technology and competitive advantages, Source of Technological dynamics. Time lags in technology introduction / Absorption impact of Technology on Globalisations, ICT and marketing - Transfer of Technology.	12	14 + 06 =20
Unit-4	Demographic environment and its importance - Population policies - Demographical transition - Falling Births rate and Changes in structure - Demographic dividends, Migration and ethnic aspects.	12	14 + 06 =20
Unit-5	Review of selected macro policies of Indian Business and Government - Planning in India - Review of last two five year plans. The recent industrial policy, monetary policy, fiscal and exim policy.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Business Environment (Text and cases): By: Francis Cherunilam. Himalaya Publishing House Private Limited. 18th Revised Edition, 2008
2. Essentiale of Business Environment: By. K.Ashwathappa, Himalaya Publishing House Private Limited 10th Edition, 2008.

**ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:****Paper No. 203: Finance & Accounts Paper-III (Project Planning & Control)****Credits: 04****Total Marks: 100 Marks**Semester End Examination: **70 Marks**Internal Evaluation : **30 Marks**

Objective: The objectives of this course is to enable students learn the process and issues relating to preparation, appraisal review, and monitoring of projects.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Identification of Investment Opportunities: Project ideas, screening of ideas; Environment scanning and opportunity analysis; Government regulatory framework.	12	14 + 06 =20
Unit-2	Market and Demand Analysis: Information required for market and demand analysis; Sources of information-primary and secondary; Demand forecasting.	12	14 + 06 =20
Unit-3	Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.	12	14 + 06 =20
Unit-4	Cost of Project and Means of financing: Major cost component; Means of financing; Planning capital structure; Various financing schemes of financial institutions	12	14 + 06 =20
Unit-5	Profitability, Financial Projections and Tax Considerations: Cost of production; Break even analysis; Projected balance sheet, profit and loss account and cash flows statement; Provisions and considerations for computing taxable income.	12	14 + 06 =20

Internal Evaluation:**Assignment 10 Marks****Presentation / Seminar 10 Marks****Test 10 Marks****Total: 30 Marks****Reference / Text- Books/ Additional Reading:**

1. Bryce, M.C.: Industrial Development, McGrawHill (Int. Ed), New York.
2. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi
3. I.D.B.I.: Manual of Industrial Project Analysis in Developing Countries.
4. O.E.C.D.: (0 Manual for Preparation of Industrial Feasibility Studies, (u) Guide to Practical Project Appraisal.
5. Pitale, R.L.: Project Appraisal Techniques, Oxford and IBH.
6. Planning Commission: Manual for Preparation of Feasibility Report.
7. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.
8. Chaudhary, S.: Project Management, Tata McGraw Hill, New Delhi.
9. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, Heinemaim Education Books, London.



ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 204: Finance & Accounts Paper-IV (Portfolio Management)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation : **30 Marks**

Objective: The objectives of this course is to enable students learn various methods of building portfolios, evaluation and revision under various economic environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Portfolio Management: Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation. Portfolio Analysis: Estimating rate of return and standard deviation of portfolio returns; Effects of combining securities; Markowitz risk-return optimisation.	12	14 + 06 =20
Unit-2	Single Index Model: Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimisation solution.	12	14 + 06 =20
Unit-3	Capital Market Theory: Capital market line, security market line; Risk free lending and borrowing; Recent developments.	12	14 + 06 =20
Unit-4	Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; Two factor and multi factor models. Portfolio Construction: Techniques of portfolio construction.	12	14 + 06 =20
Unit-5	Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures. Market Efficiency: Concept, importance and status of Indian capital market.	12	14 + 06 =20

Internal Evaluation:

Assignment **10 Marks**

Presentation / Seminar **10 Marks**

Test **10 Marks**

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.
2. Clark, James Francis: Investment- Analysis and Management, McGraw Hill, International Edition, New York.
3. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition, New York.
4. Fischer, D.E. and Jordan R.J: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
5. Sharpe, William F; Gordon J Alexander and J.V Bailly: Investments, Prentice Hall, Delhi.
6. Strong, Robert: Portfolio Construction: Management and Protection, West Publishing Co.
7. Sharpe, William F: Portfolio Theory and Capital Markets, McGraw Hill, New York.
8. Eiton Edwin J, Gumber Martin J: Modern Portfolio Theory and Investment Analysis; John Wiley, New York



ELECTIVE GROUP: (B) MARKETING:

Paper No. 203 Marketing Paper No.III: (Consumer Behaviour)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation : **30 Marks**

Objective: This course helps students to develop basic understanding of the concepts and theories of consumer behavior and their its applications in marketing decision making.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction of Consumer Behavior Consumer behavior theory and its application to marketing strategy, consumer buying process. Extensive, limited and routine problem solving behavior.	12	14 + 06 =20
Unit-2	Internal / External Determinants of Consumer Behavior-I Internal determinants of consumer behavior, Needs, motivation and involvement, external determinants of buying behavior, family and household influences, reference groups and social class.	12	14 + 06 =20
Unit-3	Internal / External Determinants of Consumer Behavior-II Consumer perception, learning, attitudes and attitude change, personality, psychographs, value and life style.	12	14 + 06 =20
Unit-4	Decision Process Consumer decision Process, Problem or need recognition, the information search process, evaluation of alternatives, purchasing process.	12	14 + 06 =20
Unit-5	Diffusion of Innovation Diffusion of Innovations, diffusion process the adoption process profile of the consumer innovator.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Abdel Baset I.M. Hasouneh; 'Consumer Behavior', Sulline publications Jaipur.
2. Schiffan; L.G. and Kanuk, L.L. 'Consumer Behavior', Prentice-Hall of India Private Ltd., New Delhi.
3. Horton, R.L., 'Buyer Behavior', - A decision making approach', Charles E. Merrill publishing Company A bell Howwell Company, Columbus, Ohio.
4. Asscl, H', 'Consumer Behavior and marketing' Southe Western Pullishing Co., Ohio.
5. Bennett, P.D. and H.H. Kassarjion; Consumer Behavior, Prentice Hall, New Delhi.



ELECTIVE GROUP: (B) MARKETING:

Paper No. 204 Marketing Paper No.IV: (Marketing Research)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The purpose of this course is to enable students to learn the Process, tools and techniques of marketing research.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to marketing Research Meaning of Marketing research importance nature of marketing research, marketing research process market Research and marketing research.	12	14 + 06 =20
Unit-2	Problem Identification and Research Design problem identification definition meaning developing a research proposal research design exploratory, descriptive and experimental design.	12	14 + 06 =20
Unit-3	Data Sources and Sampling Data sources primary and secondary data primary data collection techniques schedule, questionnaire and interview. Sample and sampling sampling methods sampling and non-sampling errors.	12	14 + 06 =20
Unit-4	Interpretation and Report Writing : Meaning of interpretation, needs of interpretation precaution interpretation, report writing, types of report writing different steps in writing reports precaution for writing research report.	12	14 + 06 =20
Unit-5	Application of marketing Research Product research advertising research marketing and sells Analysis research.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Beri, G.C. Marketing Research, tata McGraw-Hil, New Delhi
2. Sharma D.D. Marketing Research, Principles, Applications and cares, Sultan chand & Sons, New Delhi.
3. Jain, P.C. Marketing Research, Management Aksshdeep Publishing House Delhi.
4. Mishra, M.L. Marketing Research, Print Well Publishers, Jaipur.
5. Nair Suja, Marketing Research, Himalaya Publishing House Mumbai.
6. Sontakki C.N., Marketing Research, Himalaya Publishing House Mumbai.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No.203: Banking & Insurance Paper no. III (International Banking and Foreign Exchange)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: This course is to help students understand the conceptual framework of international banking and foreign exchange.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	International Financial Institutes Objectives, Structures and Functions of I.M.F., I.B.R.D., I.D.A., I.F.C., A.D.B., Role and Functions of these Institutions in Economic Development in Developing Countries. (With special reference to India) An Evaluative Study of these Institutions in reference of Assistance and Economic Development, Euro currency market.	12	14 + 06 =20
Unit-2	Export – Import Bank Financial Organization for Import - Export, Exim Bank, Incentive for Export Promotion, International Movement of resource (capital)	12	14 + 06 =20
Unit-3	Theories of Foreign Exchange Theories of Foreign Exchange, Theories of Purchasing Equality. Foreign exchange Rate and Its Influencing Factors - Devaluation of currency, Problems of Convertibility of currency, Policies of foreign exchange rate.	12	14 + 06 =20
Unit-4	Theories of Balance of Payment Various theories on balance o payment, Changing in exchange rate and balance of payment, Administrative control and balance o payment, Payment Agreement, Problems of International exchange in developing countries, National income and balance of payment, Organization of international currency. [Gold Standard, S.D.R. (Special Drawing Rights), Euro Dollar, Petro Dollar], Developing countries and problems of foreign payment, with reference to India.	12	14 + 06 =20
Unit-5	Foreign Exchange Mechanism and instruments of international payments, Exchange rate mechanism, Decimals, fractions, chain role, Exchange rate quotations, Forward exchange, Foreign exchange accounting system of a bank, Foreign exchange market and quotations, Foreign exchange operations, Exchange arithmetic, Exchange control and foreign exchange regulation in India, Organization of foreign exchange department in a bank.	12	14 + 06 =20

Internal Evaluation:

Assignment **10 Marks**

Presentation / Seminar **10 Marks**

Test **10 Marks**

Total: 30 Marks



Reference / Text- Books/ Additional Reading:

1. International Monetary Institutions - Hailn
2. Balance of Payment - J. S. Meads
3. International Market for Foreign Exchange - Aliger Robert D.
4. Exchange control monitor - R.B.I.
5. Annual Report of RBI, IMF, IBRD.
6. International Economics - Lakdawala & Shah
7. International Economics - A. Johnson
8. International Finance - V.A. Avadhani
9. Finance of Foreign Trade and Foreign Exchange - B.K. Chaudhari
10. Banking & International Trade - T.T. Sethi
11. International Financial Management - Jain
12. RBI manual of exchange control
13. Foreign exchange and financing of Foreign Trade - S.K. Verghese



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No.204: Banking & Insurance Paper no. IV (Bank Leading Policy and Techniques)

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: To acquaint students with the policy of bank lending and various techniques used in lending operations.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Bank Leading and Advances Establishing bank lending policies under changing socio-economic and legal environment. Types and forms of bank advances. Financial analysis techniques for bank lending	12	14 + 06 =20
Unit-2	Assessment of Credit needs for terms Assets Assessment of credit needs for term assets. Assessment of credit needs for working capital Credit Disbursement: Terms and conditions; Documentation; Disbursement; Scheduling.	12	14 + 06 =20
Unit-3	Monitoring of Advances Monitoring of advances Renewal and recovery of advances Nursing of problem accounts, including non-performing assets.	12	14 + 06 =20
Unit-4	Credit Policy and Different Schemes Present credit policy and various schemes of bank lending to industry, commerce and trade, and agriculture in India.	12	14 + 06 =20
Unit-5	Refinance and Credit Refinance and credit guarantee facilities for banks in India. Current issues and problems of bank lending in India.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Jha, S.M.: Bank Marketing, Himalaya Publishing House, Delhi.
2. Mithani and Gordon: Banking Theory and Practice, Himalaya Publishing House, Delhi.
3. Suneja, S.R.: Management of Bank Credit, Himalaya Publishing House, Delhi.
4. Varshney, P.M.: Banking Law and Practice, Sultan Chand & Sons, New Delhi.
5. Parameswaran, R. and Natarajan, S.: Indian Banking, S. Chand & Sons, New Delhi.
6. Seth: Marketing of Banking Services, Macmillan India Ltd., New Delhi.
7. Nanda, K.C.: Credit and Banking, Response Books (A division of Sage Publications), New Delhi.
8. Panda, Jagannath and Khan, M. Altaf: Management of Small Bank Loans, Kanishka Publishers Distributors, New Delhi.



M. Com.
SEMESTER – III

COMPULSORY PAPERS:

Paper No. 301: Financial Decisions

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation :	30 Marks

Objective: The objectives of this course is to facilitate understand of the conceptual framework of financial management and its applications under various environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Management: Meaning, nature and scope of finance; Financial goal - profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.	12	14 + 06 =20
Unit-2	Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.	12	14 + 06 =20
Unit-3	Capital Structure Theories: Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice. Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.	12	14 + 06 =20
Unit-4	Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.	12	14 + 06 =20
Unit-5	Management of cash, receivables and inventory.	12	14 + 06 =20

Internal Evaluation:	
Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks



Reference / Text- Books/ Additional Reading:

1. Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi.
2. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. Ed., New York.
3. Chandra, Prasanna: Financial Management, Tala Me Graw Hill, Delhi.
4. Hampton, John: Financial Decision Making, Prentice Hall, Delhi.,
5. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
6. Van Home, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice-Hall, Delhi.
7. Van Home, James C: Financial Management and Policy, Prentice Hall, Delhi.
8. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
9. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
10. Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York.
11. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois.



COMPULSORY PAPERS:

Paper No.302: (Organisational Behaviour)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The objective of this course is to help students understand the conceptual framework of management and organisational behavior.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Schools of Management Thought: Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.</p> <p>Managerial Functions : Planning- concept, significance, types, organizing concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization, staffing, directing, coordinating, control nature, process and techniques.</p>	12	14 + 06 =20
Unit-2	<p>Organisational Behavior : Organisational behavior concept and significance, relationship between management and organisational behavior, emergence and ethical perspective, attitude, perception, learning, personality, transactional analysis.</p> <p>Group Dynamic and Term Development: Group dynamic-definition and importance, types of groups, group formation, group development, group composition, group performance factors, principle-centered approach to team development.</p>	12	14 + 06 =20
Unit-3	<p>Motivation: Process of motivation, theories of motivation need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory Victor Vroom's expectancy theory, Stacy Adams equity theory.</p> <p>Leadership: Concept, Leadership styles, Theories trait theory, behavioral theory, Fielder's contingency theory, Harsey and Blanchard's situational theory, Managerial grid, Likert's four systems of leadership.</p>	12	14 + 06 =20
Unit-4	<p>Organisational Conflict: Dynamic and management, Sources, patterns, levels and types of conflict, Traditional and modern approaches to conflict, Functional and dysfunctional organisational conflict, Resolution of conflict.</p> <p>Interpersonal and Organisational Communication: Concept of two-way communication, Communication process, Barriers to effective communication, Types of organisational communication, Improving communication, Transactional analysis in communication.</p>	12	14 + 06 =20
Unit-5	<p>Organisational Development: Concept, Need for change, resistance to change, Theories of planned change, Organisational diagnosis, OD intervention.</p>	12	14 + 06 =20



Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Griffin, Ricky W: Organisational Behavior, Houghton Mifflin Co., Boston.
2. He'reigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behavior, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheol T.Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, NewYork.
7. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
8. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
9. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
10. Steers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins College Publishers, NewYork.
11. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, Now Delhi.



ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 303 Finance & Accounts Paper No. V (Financial and Cost Accounting-I)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The objective of this course is to enable students understand accounting concepts, tools, and techniques used for taking managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Capital Budgeting 1. Meaning and Concept-process 2. Decision on capital expenditures. Tactical V/s. Strategic investment. 3. Methods of appraising Expenditure 4. Control of capital Expenditure 5. Capital Rationing – Examples.	12	14 + 06 = 20
Unit-2	Capital Structure 1. Meaning and Concept. 2. Optimum Capital Structure 3. Point of indifference – Example 4. Capital Structure theories with Examples.	12	14 + 06 = 20
Unit-3	Return on Capital Employed 1. Meaning and Capital employed, Profit and return. 2. Computation of return on capital employed-Examples. 3. Dupont control chart 4. Significance and use of return on capital employed techniques. 5. Return on capital employed and long-term price- Examples. 6. Variables affecting on return on capital employed.	12	14 + 06 = 20
Unit-4	Cash Budgeting 1. Meaning, Concept, Objective, form and preparation of cash budgeting 2. Methods of cash budgets a. Budgeted balance sheet methods. b. Profit cash forecasting c. Receipt and payment method. 3. Importance of cash budgeting	12	14 + 06 = 20
Unit-5	Uniform costing – Inter-firm comparison 1. Uniform costing a. Meaning b. Component for standardization c. Advantages - Disadvantage 2. Inter-firm Comparisons. a. Meaning procedure b. Problems – purpose c. Benefit - Limitations d. Types of comparisons e. Significance of ratios in inter-firm comparisons.	12	14 + 06 = 20

Internal Evaluation:

Assignment **10 Marks**

Presentation / Seminar **10 Marks**

Test **10 Marks**

Total: **30 Marks**



Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerail accounting, South-western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi

**ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:****Paper No. 304 Finance & Accounts Paper No. VI (Financials and Cost Accounting-II)****Credits: 04****Total Marks: 100 Marks**Semester End Examination: **70 Marks**Internal Evaluation: **30 Marks****Objective:** The objective of this course is to enable students understand in details about the accounting concepts, tools, and techniques used for taking managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Human Resources accounting 1. Meaning-definitions 2. Basic premises of H.R.A. 3. Objectives of H.R.A. 4. Significance of H.R.A. 5. H.R.A. Models a. Cost Models b. Present Value Models 6. H.R.A. models and Human resources developing	12	14 + 06 =20
Unit-2	Cost Control and Cost Reduction 1. Meaning – concepts 2. Importance 3. Cost control V/s. Cost reduction 4. Cost control process 5. Cost reduction process 6. Precautions in Implementation of cost reduction programme 7. Role of management account	12	14 + 06 =20
Unit-3	Valuation of shares 1. Need of valuation 2. Factor affecting valuation 3. Methods of valuation a. Net assets method (Intrinsic Value) b. Dividend yield method c. Earning yield method d. Price / Earning ratio method e. Accounting rate of return valuation method f. Gordon growth model g. Walter's model h. Fair value of shares	12	14 + 06 =20
Unit-4	Product pricing 1. Theories of pricing 2. Pricing policy 3. Aims and Objectives of pricing 4. Role of costs in pricing 5. Pricing methods a. Cost based method b. Standard cost pricing c. Target rate of return	12	14 + 06 =20



	<ul style="list-style-type: none"> d. Marginal cost pricing e. Added value of pricing f. Opportunity cost pricing g. Going rate pricing h. Administered pricing i. Customary pricing <ul style="list-style-type: none"> 6. Strategies in product pricing 7. Pricing for established product 8. Price discrimination 9. Limiting factors in product pricing 10. Role of management accountant in product pricing 		
Unit-5	<p>Social cost benefit analysis</p> <ul style="list-style-type: none"> 1. Definition 2. C B A and investment decisions 3. C B A procedure 4. Techniques of C B A 5. Discounted cash flow techniques 6. Benefit / cost comparisons 7. Benefit / cost ratio 8. Benefits of C B A 9. C B A limitations. 	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	10 Marks
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerial accounting, South- western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



ELECTIVE GROUP: (B) MARKETING:

Paper No. 303: MARKETING Paper No. V (Sales Management)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: The basic objective of this course is to acquaint with the fundamentals of personal selling and expose them to other issues reposing to management of sales force.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Sales Management: Concept objectives functions, nature and scope theories of selling Buyer sellers Dyads sells) Organization.	12	14 + 06 =20
Unit-2	Sales Planning: Importance and types of sales planning sales planning process sales forecasting methods, sales territory, sales quota.	12	14 + 06 =20
Unit-3	Sales Budget: Concept objective importance and approach, sales budget as a control device.	12	14 + 06 =20
Unit-4	Sales force Motivation and compensation: Problems of motivating sales personnel process of motivating sales personnel Features of a good sales compensation, plan, nature, objectives and principles Features of a good sales compensation plan Factors influencing their design classification of sales compensation plans and types non- financial incentive.	12	14 + 06 =20
Unit-5	Sales Audit and sales Analysis: Importance of control mechanism in sales management sales Audit The concept and characteristics, sales analysis the objectives and principles sales Analysis methods.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Nair, N.G. and Nair latha, Sales and distribution Management Himalaya Publishing House, Mumbai.
2. AcharGovekar, Krishanan, Ravindranathya, Field sales Management, Himalaya Publishing House, Mumbai.
3. Johnson, Kurt, Schewing, Sales management MGravhill, Singapore.
4. Gupta, Vaswer Das; sales management the Indian perspective, prentice hall, Delhi.

**ELECTIVE GROUP: (B) MARKETING:****Paper No. 304: MARKETING Paper No. VI (Advertising Management)****Credits: 04**

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: This course acquaints students with the theory and practice of advertising.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to advertising: Advertising its nature and important, advertising objectives, types of Advertising	12	14 + 06 =20
Unit-2	Advertising and communication: Advertising and communication, communication process, advertising process.	12	14 + 06 =20
Unit-3	Advertising budget: Nature of advertising budget, advertising appropriation, Allocating advertising budget, Retail advertising budget.	12	14 + 06 =20
Unit-4	Media Planning: Print media, Broadcasting Media, media Planning, Media selection, Media testing.	12	14 + 06 =20
Unit-5	Organisation and control of advertising effect: Role of advertising agencies, advertising agency and client relationship, evaluating advertising effectiveness, pre and post tests.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Aakar, David et al, 'Advertising management;', prentice hall, New Delhi.
2. Mishra, M.N., Sales promotion and advertising management, Himalaya Publishing House, Mumbai.
3. Tyagi, C.L. and Arunkumar, Advertising management, Atlantic Publishers and Distributors, New Delhi.
4. Mohan Manendra, Advertising Management, Concepts and cases, Tata McgrawHill publishing co. ltd., New Delhi.
5. Rathor, B.S. Advertising Management, Himalaya Publishing House, Mumbai.
6. Batra, Rajveer, John G. Myers and David A. Aakar, Advertising management, Prentice Hall, New Delhi.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No. 303: Banking & Insurance Paper No. V (Principles of Life Insurance)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To provide an understanding of the principles of life insurance and their relevance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Need for security against economic difficulties, risk and uncertainty; Individual life insurance -nature and uses of life insurance; Life insurance as a collateral, as a measure of financing business continuation, as protection of property, and as a measure of investment.	12	14 + 06 =20
Unit-2	Life Insurance Contract: Distinguishing characteristics; Utmost good faith; Insurable interest; Caveat emptor; Unilateral and allegory nature of contract; Proposal and application form; Warranties; Medical examination; Policy construction and delivery; Policy provision; Lapse; Revival; Surrender value; Paid-up policies; Maturity, nomination, and assignment; Suicide and payment of insured amount; Loan to policy holders.	12	14 + 06 =20
Unit-3	Life Insurance Risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposal; Measurement of risk and mortality tables. Calculation of premium; Treatment of sub-standard risks; Life insurance fund; Valuation and investment of surplus; Payment of bonus.	12	14 + 06 =20
Unit-4	Life Insurance Policies: Applications in different situations; Important life insurance polices; Life insurance annuities; Important legal provisions and judicial pronouncements in India.	12	14 + 06 =20
Unit-5	Life Insurance Salesmanship: Rules of agency; Essential qualities of an ideal insurance salesman; Rules to canvas business from prospective customers; After-sale service to policy holders.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles and Practice, S. Chand & Co, Ltd., New Delhi.
2. Life Insurance Corporation Act, 1956, G.O.I.
3. Gupta, O.S.: Life Insurance, Frank Brothers, New Delhi.
4. Balachandran, S.: Customer-Driven Services Management, Response Books (A division of Sage Publications), New Delhi.
5. Vinayakam, N.M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd., New Delhi.
6. Mishra, M.N.: Life Insurance Corporation of India, I, II, III Vol., Raj Books & Subscription, Jaipur.

**ELECTIVE GROUP: (C) BANKING & INSURANCE:****Paper No. 304: Banking & Insurance Paper No. VI (Property and Liability Insurance)****Credits: 04****Total Marks: 100 Marks**Semester End Examination: **70 Marks**Internal Evaluation: **30 Marks****Objective:** To provide an understanding of the principles of life

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Risk and insurance; Insurable and non-insurable risks; Nature of property and liability insurance, Crop and cattle insurance; Types of liability insurance; Reinsurance.	12	14 + 06 =20
Unit-2	Basic Concepts of Liability Insurance: a) Basic concepts -Specific and all risk insurance; Valuation of risk; Indemnity contracts and specific value contracts; Average and contribution; Excess and short insurance careers, b) Liability insurance - Procedure for obtaining liability insurance; Legal position of insurance agent; Construction and issue of policy; Records of liability insurance; Policy conditions.	12	14 + 06 =20
Unit-3	Types of Liability Insurance Policy: Dwelling property losses; Business interruption and related losses; Theft insurance contracts; Budgetary covers; Auto insurance; Medical benefit insurance; Dishonesty, disappearance, and destruction insurance; Personal and residential insurance; Boiler machinery insurance; Commercial enterprises and industrial property insurance.	12	14 + 06 =20
Unit-4	Insurance Problems of Institutions: Insurance problems of educational and religious institutions -hospitals, clubs, and associations; Professional package contracts; Errors and omissions insurance; Professional liability insurance; Accounts liability insurance; Limits on amount of insurance. Marketing and underwriting of liability insurance; Finance of liability insurance.	12	14 + 06 =20
Unit-5	Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment; Procedure of adjustment; Functions of adjuster; Responsibilities of adjusters; Survey of losses; Procedure for preparing claims statements; Documents in use in claim settlement; Requirements of the insured in the event of loss; Apportionment and loss valuation; Statutory control over liability insurance in India; Liability policies issued by the insurers.	12	14 + 06 =20

Internal Evaluation:**Assignment 10 Marks****Presentation / Seminar 10 Marks****Test 10 Marks****Total: 30 Marks****Reference / Text- Books/ Additional Reading:**

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi. The General Insurance Business (Nationalisation) Act, 1972.
2. Vinayakam, N., M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd., New Delhi.

M. Com.
SEMESTER – IV

COMPULSORY PAPER

Paper No. 401: Strategic Management

Credits: 04

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: The objective of this course is to enhance the decision making abilities of students in situations of uncertainty in a dynamic business environment.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies. Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.	12	14 + 06 =20
Unit-2	Strategy Formulation and Choice of Alternatives: Strategies , modernisation, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice- industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing.	12	14 + 06 =20
Unit-3	Functional Strategies: Marketing, production/ operations and R&D plans and policies. Functional Strategies: Personnel and financial plans and policies.	12	14 + 06 =20
Unit-4	Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change. Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.	12	14 + 06 =20
Unit-5	Global Issues in Strategic Management	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Budhiraja, S.B. and M.B.Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.

**COMPULSORY PAPER****Paper No. 402: Research Methodology in Commerce****Credits: 04**

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: The purpose of this course is to enable students learn the process and techniques of research.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Research Methodology: Introduction, Meaning, Importance, Types, Research methods and methodology, Research process.	12	14 + 06 =20
Unit-2	Research Problem: Defining the research problems, what as research problem? Selecting the problem, Necessity of Defining the Research Design, Technique involved in detaining a problem.	12	14 + 06 =20
Unit-3	Research Design: Meaning, Needs, Features, Different research design exploratory, descriptive and experimental design.	12	14 + 06 =20
Unit-4	Measurement and Scaling Techniques: Measurement in research Measurement Scale, Sources of error in measurement, test of Sound measurement, scaling, meaning of scaling, scale classification, Bases, Important Scaling Techniques.	12	14 + 06 =20
Unit-5	Interpretation and Report Writing: Meaning of Interpretation, Why interpretation? Precaution Interpretation, Report Writing, Different Steps in Writing reports; Types of Report, Oral Presentation, Precaution for Writing Research Report.	12	14 + 06 =20

Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Kothari, C.R.: Research Methodology; Methods and Techniques, Wiley Eastern Limited, New Delhi.
2. Thanulingom N.: Research Methodology; Himalaya Publishing Hours, New Delhi.
3. Michael, V.P.: Research Methodology; Himalaya Publishing Hours, New Delhi.
4. Sadhu A.N. & Singh Amarjit Research Methodology in Social Sciences, Himalaya Publishing Hours, New Delhi.
5. Krishna swami, O.R., Methodology and Research in Social Sciences, Himalaya Publishing Hours, New Delhi.

**ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:****Paper No. 403: Finance & Accounts Paper No.VII (Accounting Information System)****Credits: 04****Total Marks: 100 Marks**Semester End Examination: **70 Marks**Internal Evaluation: **30 Marks****Objective:** To acquaint students with the use of computers in the area of financial and cost accounting.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Accounting System: Financial transactions; Books of original entry –ledger, trial balance; Financial statements -profit and loss accounts and balance sheet. Practical knowledge on Wings Accounting and Wings Trade (Software).	12	14 + 06 =20
Unit-2	Use of software packages of various types of obtain financial accounting output for the following: 1. Day books 5. Trial Balance 2. Journals 6. Balance Sheet 3. General Ledger 7. Profit and Loss Account 4. Subsidiary Ledger 8. Other statements	12	14 + 06 =20
Unit-3	Cost Accounting System: Elements of cost; Classification; Cost sheet; Cost accounting methods and techniques.	12	14 + 06 =20
Unit-4	Use of Software Packages of various types to obtain cost accounting outputs like the following: 1. Analysis of cost -cost centers wise 2. Analysis of cost -cost elements wise 3. Allocation of overheads 4. Apportionment of overheads 5. Preparation of cost sheet 6. Variable and fixed costs -BEP, P/V analysis 7. Standard cost and variance analysis 8. Differential cost	12	14 + 06 =20
Unit-5	Synergy (2+2= 5 effect) Meaning, Characteristics of Synergy, Negative Synergy (2+2=5 effect), Synergy as a part of Management, Type of Synergy & Start up and operating Synergy.	12	14 + 06 =20

Internal Evaluation:**Assignment 10 Marks****Presentation / Seminar 10 Marks****Test 10 Marks****Total: 30 Marks****Reference / Text- Books/ Additional Reading:**

1. Kishore, Ravi M.: Cost Accounting, Taxmann Publications Ltd., New Delhi.
2. Iyenger, S.P.: Cost Accounting -Principles and Practice, Sultan Chand & Sons, New Delhi.,
3. Gupta R.L and Radhaswamy, M.: Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Software manuals.
5. Accounting Softwares: Tally, Miracle, Tata EXE, etc.

**ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:****Paper No. 404: Finance & Accounts Paper No.VIII (Financial Institutions & Markets)****Credits: 04**

Total Marks:	100 Marks
Semester End Examination:	70 Marks
Internal Evaluation:	30 Marks

Objective: This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview. Financial Markets: Money and capital markets; Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI - an overview; Recent developments.	12	14 + 06 =20
Unit-2	Reserve Bank of India: Organisation, management and functions; Credit creation and credit control; Monetary policy. Commercial Banks: Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.	12	14 + 06 =20
Unit-3	Insurance Sector: Objectives, role, investment practices of LIC and QIC; Insurance Regulatory and Development Authority- role and functions. Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; investment policies of non banking financial institutions in India.	12	14 + 06 =20
Unit-4	Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; I Latest mutual fund schemes in India - an overview. Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.	12	14 + 06 =20
Unit-5	Interest Rate Structure: Determinants of interest rate structure; Differential interest Recent changes in interest rate structure. Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India.	12	14 + 06 =20



Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
4. Giddy.I.H: Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney.P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.



ELECTIVE GROUP: (B) MARKETING

Paper No. 403: Marketing Paper No. VII (Marketing of Services)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: This Course acquaints students with the basic issues in Services marketing.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to Service Marketing: Introduction Role of services in an economy- nature of services Types of Services Different between goods and services marketing.	12	14 + 06 =20
Unit-2	Services Marketing Management: Introduction marketing management process for services Organizing marketing planning, Analyzing marketing opportunities, Selecting target market, Developing the service marketing mix, managing and controlling marketing efforts.	12	14 + 06 =20
Unit-3	Consumers in Services Industry: Introduction Buyer characteristics: cultural factors, Social factors, personal factors, psychological factors, Buyer decision-making process: problem recognition, information search evaluation of alternatives purchase of services, post purchase decision comparison of individual consumer and organizational buyer behavior for services.	12	14 + 06 =20
Unit-4	Service Marketing Mix: Introduction Elements of Service marketing mix; service product, price, place, promotion, people, process, physical evidence.	12	14 + 06 =20
Unit-5	Service marketing Applications: Introduction Bank marketing, Tourism Marketing, Hospital marketing, Air line marketing.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Venugopal Vasanti, Raghu V.N. Services marketing Himalaya Publishing Hours, Mumbai.
2. Christopher, H. Lovelock: Services marketing, Prentice hall, New Jersey.
3. Zeithaml, V.A., and Bitner, M.J., services marketing, McGraw Hill, Inc, New York.



ELECTIVE GROUP: (B) MARKETING

Paper No. 404: Marketing Paper No. VIII (International Marketing)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation: **30 Marks**

Objective: The objective of this course is to expose students to the conceptual framework of international marketing management.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction to International Marketing: Nature and significance, complexities in international marketing, Transition from domestic to transnational marketing International marketing Environment.	12	14 + 06 =20
Unit-2	Product Decisions: product planning for global markets; Standardization Vs. product adaptation; New product development; management of international brands;	12	14 + 06 =20
Unit-3	Pricing Decisions: Environments in fluencies on pricing decisions; International pricing policies and strategies.	12	14 + 06 =20
Unit-4	Promoting decisions: Complexities and issue; International advertising personal selling; sales promotion and public relations.	12	14 + 06 =20
Unit-5	Distribution Channels and Logistics: Functions and types of channels; channel selection decisions; selection of foreign distributors / agents and managing relations with them international logistics decisions.	12	14 + 06 =20

Internal Evaluation:

Assignment **10 Marks**
Presentation / Seminar **10 Marks**
Test **10 Marks**
Total: **30 Marks**

Reference / Text- Books/ Additional Reading:

1. Varshney, R.L. and Vhattacharyya B., International marketing management. An Indian perspective. sultan chand & sons, New Delhi.
2. Saravanavel p. International marketing marketing Himalaya Publishing Hours, Mumbai.
3. Dewan, J.M. and sudarsham, K.N., International marketing management, Discovery Publishing Hours, New Delhi.
4. Czinkota M.R. International marketing, Dryden press, Boston.
5. Jain, S.C., International marketing,, CBS Publishing Hours, New Delhi.
6. Sarathy, R. and V. Terpstra, International marketing, Dryden press, Boston.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No. 403: Banking & Insurance Paper No.VII (Insurance Finance and Administration)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To provide an understanding of the process of administering insurance finance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Law of probability; Forecast of future events; Construction of mortality tables; Mortality tables for annuities.	12	14 + 06 =20
Unit-2	Premium Determination: Basic factors; Use of mortality tables in premium determination; Interest, compound interest functions; Net and gross premium; Mode of periodical premium payment; Mode of claim payment; Benefit to be provided; Mode of loading for expenses; Gross premium -general considerations, insurer's expenses; Margin adjusting; Premium for term insurance; Temporary insurance; Endowment insurance; Level and natural premium plan; Premium calculation for annuities, life and other policies; Elementary study of actuarial valuation.	12	14 + 06 =20
Unit-3	Reserves and Surplus: Nature, origin, and importance of reserves and funds in life and property insurance; Retrospective and prospective reserve computation; Statutory regulation of reserves; Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture law; Non-forfeiture value; Reduced paid up values; Settlement options; Automatic premium loan; Nature and source of insurance surplus; Special form of surplus; Distribution of surpluses -extra dividend, residuary dividend; Investment of surplus and reserves -basic principles. Investment policy of LIC and GIC in India as specific cases.	12	14 + 06 =20
Unit-4	Administration: Present administrative set up of General Insurance Corporation of India, Life Insurance Corporation of India, Provident Fund Societies, and other organizations doing insurance business; Establishment and control of branches; Machinery for decision making used by insurance organizations; Statutory administrative provisions,	12	14 + 06 =20
Unit-5	Legislation: Detailed study of Life Insurance Corporation of India Act, 1956, General Insurance Corporation of India Act, 1976, Export Credit' and Guarantee Corporation Act -with particular reference to Life fund, other insurance funds, annual and periodical valuation of surplus bonus to anticipating policies; Investment regulations; Agency rules; Performance evaluation; A brief study' of Indian Insurance Act, 1938; Role of Insurance Development and Regulatory Authority (IRDA) of India.	12	14 + 06 =20



Internal Evaluation:

Assignment	10 Marks
Presentation / Seminar	10 Marks
Test	<u>10 Marks</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi.
2. Study of LIC Act and other relevant Acts & IRDA
3. Vinayakam N. M. Radhasamy & S.V. Vasudevan: Insurance-Principles and Practice, S.Chand & Co. Ltd., New Delhi
4. Singh, S.P.: Investment Pattern of the Life Insurance Corporation of India, Sahitya Bhavan, Agra.



ELECTIVE GROUP: (C) BANKING & INSURANCE:

Paper No. 404: Banking & Insurance Paper No.VIII (Fire and Marine Insurance)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To give exposure to the provisions of fire and marine insurance and their increasing importance.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Fire Insurance Contract: Origin of fire insurance; Its nature, risks, hazards, and indemnity; Legal basis, stipulation, and conditions; Contracts; Full disclosure of material facts; Inspection and termination of coverage.	12	14 + 06 =20
Unit-2	Fire Insurance Policies: Issue and renewal of policies; Different kinds; Risks covered; Recovery of claims; Insurer's option; Ex-gratia payment and subrogation; Policy conditions; Hazards not covered; Contribution and average; Re-insurance, double insurance, and excess insurance. Types of fire protection policies.	12	14 + 06 =20
Unit-3	Marine Insurance Contract: Origin and growth; History of Lloyds;. Evaluation of marine insurance business in India; Basic elements -insurable interest, utmost good faith, implied warranties; Policy document; Types of marine insurance contract -freight, cargo and vessel; Procedure for obtaining marine protection policy; Marine policies and conditions; Nature of coastal marine	12	14 + 06 =20
Unit-4	Marine Losses: Total loss, partial loss, particular average loss, and general average loss; Preparation of loss statement; Payment of marine losses -requirement of the insured, documents needed, procedure for presentation of claim; Valuation of loss salvage; Limits of liability; Attachment and termination of risk.	12	14 + 06 =20
Unit-5	General Insurance Corporation and Other Insurance Institutions: Working of QIC in India, Types of risks assumed and specific policies issued by ECGC and private sector insurers.	12	14 + 06 =20

Internal Evaluation:

Assignment 10 Marks

Presentation / Seminar 10 Marks

Test 10 Marks

Total: 30 Marks

Reference / Text- Books/ Additional Reading:

1. Mishra, M.N.: Insurance - Principles & Practice, S. Chand & Co. Ltd., New Delhi.
2. The Marine Insurance Act, 1063. G.O.I.
3. Vinayakam, N.M. Radhasamy and S.V. Vasudevan: Insurance -Principles and Practice, S.Chand & Co. Ltd. New Delhi.